JURISDICTIONAL STATEMENT

I.

Section 10 of the Hayden-Cartwright Act of June 16, 1936 (Public No. 686—74th Congress), amending the Federal Aid Highway Act (Act of July 11, 1916, 30 Stat. 335), (Title IV, U.S.C.A. Section 12), as amended, is as follows:

> "(a) All taxes levied by any State, Territory or the District of Columbia upon sales of gasoline and other motor vehicle fuels may be levied, in the same manner and to the same extent, upon such fuels when sold by or through post exchanges, ship stores, ship service stores, commissaries, filling stations, licensed traders, and other similar agencies, located on United States military or other reservations, when such fuels are not for the exclusive use of the United States. Such taxes, so levied, shall be paid to the proper taxing authorities of the State, Territory or the District of Columbia, within whose borders the reservation affected may be located.
>
> "(b) The officer in charge of such reservation shall, on or before the fifteenth day of each month, submit a written statement to the proper taxing authorities of the State, Territory or the District of Columbia within whose borders the reservation is located, showing the amount of such motor fuel not sold for the exclusive use of the United States during the preceding month."

II.

Session Laws of Wyoming, 1935, Chapter 72, Section 2, is as follows:

> "Section 115-1102, Wyoming Revised Statutes, 1931, as amended by Section 2 of Chapter 60, Session Laws of Wyoming, 1933, Special Session, is hereby amended and re-enacted to read as follows:

"Section 115-1102. A license tax of four cents per gallon is hereby levied on all gasoline produced, refined, manufactured, blended or compounded, and used within this State, and on all gasoline produced, refined, manufactured, blended or compounded, and sold or distributed for sale or use within this State or imported into this State, for sale or use therein, to be collected as hereinafter set forth."

III.

The Supreme Court of the State of Wyoming, by its decision of January 20, 1942, has decided a Federal question of substance, and said question had not theretofore been determined by this Court.

IV.

That the decision of the Supreme Court of the State of Wyoming made and rendered on the 20th day of January, 1942, is in conflict with the opinion and decision of the United States Circuit Court of Appeals made and rendered on the 30th day of March, 1942, in Cause No. 11966 then pending in said Court and entitled "State of Minnesota, Appellant, vs. Colonel H. J. Keeley, Individually and as Commanding Officer of the Fort Snelling Post Exchange of the Fort Snelling Military Reservation and the Fort Snelling Post Exchange, Appellees." (Not officially reported at this time.)

V.

That the decisions of the Supreme Court of the State of Wyoming and of the United States Circuit Court of Appeals, Eighth Circuit, each involved the construction of the Hayden-Cartwright Act of June 16, 1936, (Title IV, U.S.C.A. Section 12).

STATEMENT OF FACTS

I.

That Congress in the year 1936, by its enactment of the Hayden-Cartwright Act (Title IV, U.S.C.A. Section 12), ceded to the several states the right to levy a tax on gasoline within Federal areas located within the several states, in the same manner and to the same extent as such taxes could be levied under the laws of the particular state, within whose boundaries said Federal area is located.

CONTENTION OF PETITIONER

It is the contention of petitioner that from and after the effective date of the Hayden-Cartwright Act (Title IV, U.S.C.A. Section 12), the gasoline tax laws of the State of Wyoming extended to Federal areas located within said state. That Congress by its enactment of this legislation sought to, and did, remove the bar which then existed in the State of Wyoming and the other sovereign states against the extension of the gasoline tax laws of said states into Federal areas.

REASONS WHY WRIT OF CERTIORARI SHOULD BE GRANTED

Your petitioner prays that a Writ of Certiorari, to review the decision of the Supreme Court of the State of Wyoming made and entered on the 20th day of January, 1942 (R. P. 12), should be granted for the following reasons:

I.

Because the Supreme Court of the State of Wyoming, by its decision of January 20, 1942 (R. P. 12), has decided a Federal question of substance not theretofore determined by this Court.

II.

Because the Supreme Court of the State of Wyoming, by its decision of January 20, 1942 (R. P. 12), refused to recognize and apply the provisions of the Hayden-Cartwright Act of 1936, thereby depriving the State of Wyoming of substantial revenue through an erroneous interpretation and construction of a Federal statute.

III.

Because the decision of the Supreme Court of the State of Wyoming conflicts with the decision of the United States Circuit Court of Appeals, Eighth Circuit, in Cause No. 11966, decided by said Court on the 30th day of March, 1942.

IV.

Because to permit the decision of the Supreme Court of the State of Wyoming to stand, would tend to create a condition of confusion between the several states and the United States in the interpretation and enforcement of the provisions of the Hayden-Cartwright Act of 1936.

WHEREFORE, your petitioner respectfully prays that a Writ of Certiorari be issued out of and under the seal of this Court, directed to the Supreme Court of the State of Wyoming, commanding the said Court to certify and send to this Court on a day certain to be therein designated, a full and complete transcript of the record and all proceedings of the Supreme Court of the State of Wyoming in the case therein entitled:

"No. 2214
"The State of Wyoming,
Plaintiff and Appellant,
vs.
"Yellowstone Park Company,
a Corporation,
Defendant and Respondent."

to the end that said case may be reviewed and determined by this Court, as provided by the Judicial Code, Sections 237 (b)—240 (a) as amended by the Act of February 13, 1925, providing for review on Writ of Certiorari of decisions of State courts; and that your petitioner may have such other and further relief or remedy in the premises as to this Court may seem appropriate, and in conformity to said Act; and that the judgment of the Supreme Court of the State of Wyoming in said case and every part thereof may be reversed by this Honorable Court, and your petitioner will ever pray.

THE STATE OF WYOMING,
By

EWING T. KERR
Attorney General

HAROLD I. BACHELLER
Deputy Attorney General

ARTHUR KLINE
Assistant Attorney General

ATTORNEYS FOR PETITIONER.

THE STATE OF WYOMING)
) ss.
COUNTY OF LARAMIE)

I, Ewing T. Kerr, do hereby certify that I have carefully examined the foregoing petition for a Writ of Certiorari and the allegations thereof are true, as I verily believe, and in my opinion the petition is well founded and the case is one in which the prayer of the petition should be granted by this Court.

EWING T. KERR
Counsel for Petitioners.

Subscribed and sworn to before me this 17th day of April, 1942.

Ruby B. Salyer
Notary Public.

My commission expires March 25, 1943.